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October 10, 2024

VIA RESS AND EMAIL

Nancy Marconi
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Nancy Marconi:

Re: Enbridge Gas Inc. (Enbridge Gas)
Ontario Energy Board (OEB) File No.: EB-2024-0125
2023 Utility Earnings and Disposition of Deferral & Variance Account Balances – Draft Rate Order

Consistent with the Settlement Proposal filed October 10, 2024 enclosed please find the Draft Rate Order filed by Enbridge Gas with the OEB in the above noted proceeding.

In the event that you have any questions on the above, please do not hesitate to contact me.

Sincerely,

Richard Wathy

Richard Wathy
Technical Manager, Regulatory Applications

cc.: D. Stevens (Aird & Berlis)
EB-2024-0125 Intervenors

DOCUMENTATION FOR WORKING PAPERS SUPPORTING THE
EB-2024-0125 DRAFT RATE ORDER

1. A draft rate order for the EGD and Union rate zones is attached as Appendix B and C, respectively, including supporting schedules. The draft rate order reflects the Settlement Proposal filed October 11, 2024. That is, a total 2023 deferral and variance account balance of $9.416 million credit, including interest, for disposition effective January 1, 2025. Final 2023 deferral and account balances for dispositions are attached as Appendix A.

2. The draft rate order reflects a one-time billing adjustment for all Enbridge Gas customers. The billing adjustment is derived for each customer individually by applying the disposition unit rates to each customer's actual consumption volume for the period January 1, 2023 to December 31, 2023 for the EGD rate zone and the Union rate zone customers.

3. The draft rate order for the EGD rate zone and Union rate zones is organized as follows:

Appendix B - EGD Rate Zone

Schedule 1

Page 1	Unit Rate and Type of Service: Clearing in January 2025
Page 2	Determination of Balances to be Cleared from the 2023 Deferral and Variance Accounts
Page 3	Classification and Allocation of Deferral and Variance Account Balances
Page 4	Allocation by Type of Service
Page 5	Unit Rate by Type of Service
Page 6	2023 Deferral and Variance Account Clearing Bill Adjustment in January 2025 for Typical Customers

Appendix C - Union Rate Zones

APPENDIX A

ENBRIDGE GAS INC.

EB-2024-0125

2023 DEFERRAL AND ACCOUNT BALANCES

FOR DISPOSITIONS

ENBRIDGE GAS
DEFERRAL & VARIANCE ACCOUNT
ACTUAL & FORECAST BALANCES

Line No.	Account Description	Account Acronym		Col. 1 Principal ($000's)	Col. 2 Interest ($000's)	Col. 3 Total ($000's)	Col.4 Reference to Evidence
				Forecast for clearance at January 1, 2025			
	EGD Rate Zone Commodity Related Accounts						
1.	Storage and Transportation D/A	2023 S&TDA		18,705.8	1,508.3	20,214.1	D-1, Page 2
2.	Transactional Services D/A	2023 TSDA		(41,738.1)	(2,147.4)	(43,885.5)	D-1, Page 4
3.	Unaccounted for Gas V/A	2023 UAFVA		(6,922.7)	(242.7)	(7,165.4)	D-1, Page 6
4.	Total Commodity Related Accounts			(29,955.0)	(881.8)	(30,836.8)	
	EGD Rate Zone Non Commodity Related Accounts						
5.	Average Use True-Up V/A	2023 AUTUVA		14,307.1	736.1	15,043.2	D-1, Page 10
6.	Gas Distribution Access Rule Impact D/A	2023 GDARIDA		-	-	-	D-1, Page 23
7.	Deferred Rebate Account	2023 DRA		2,132.7	179.8	2,312.5	D-1, Page 12
8.	Transition Impact of Accounting Changes D/A	2023 TIACDA		-	-	-	D-1, Page 1
9.	Electric Program Earnings Sharing D/A	2023 EPESDA		-	-	-	D-1, Page 23
10.	Open Bill Revenue V/A	2023 OBRVA		-	-	-	D-1, Page 23
11.	Ex-Franchise Third Party Billing Services D/A	2023 EXFTPBSDA		-	-	-	D-1, Page 23
12.	OEB Cost Assessment V/A	2023 OEBCAVA		3,732.8	289.3	4,022.1	D-1, Page 13
13.	Dawn Access Costs D/A	2023 DACDA		-	-	-	D-1, Page 16
14.	Incremental Capital Module D/A - EGD	2020-2023 ICMDA		(4,909.0)	(215.4)	(5,124.4)	C-1, Page 1
15.	RNG Injection Service V/A	2022-2023 RNGISVA		(331.5)	(27.5)	(359.0)	D-1, Page 23
16.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	2023 P&OPEBFAVACPDVA		-	-	-	D-1, Page 23
17.	Total EGD Rate Zone (for clearance)			(15,022.9)	80.3	(14,942.6)	
	Union Rate Zones Gas Supply Accounts	OEB Account Number					
18.	Upstream Transportation Optimization	179-131	2023	8,087.2	416.1	8,503.3	E-1, Page 6
19.	Spot Gas Variance Account	179-107	2023	-	-	-	E-1, Page 58
20.	Unabsorbed Demand Costs Variance Account	179-108	2023	41.5	37.8	79.3	E-1, Page 1
21.	Base Service North T-Service TransCanada Capacity	179-153	2023	79.0	5.3	84.3	E-1, Page 52
22.	Total Gas Supply Accounts			8,207.7	459.1	8,666.8	
	Union Rate Zones Storage Accounts						
23.	Short-Term Storage and Other Balancing Services	179-70	2023	1,637.5	84.2	1,721.7	E-1, Page 8
	Union Rate Zones Other Accounts						
24.	Normalized Average Consumption	179-133	2023	(3,650.8)	(188.7)	(3,839.5)	E-1, Page 13
25.	Deferral Clearing Variance Account	179-132	2023	3,372.3	202.9	3,575.2	E-1, Page 21
26.	OEB Cost Assessment Variance Account	179-151	2023	1,630.3	125.4	1,755.7	E-1, Page 49
27.	Unbundled Services Unauthorized Storage Overrun	179-103	2023	-	-	-	E-1, Page 58
28.	Gas Distribution Access Rule Costs	179-112	2023	-	-	-	E-1, Page 58
29.	Conservation Demand Management	179-123	2023	-	-	-	E-1, Page 58
30.	Parkway West Project Costs	179-136	2023	(696.4)	(46.4)	(742.8)	E-1, Page 25
31.	Brantford-Kirkwall/Parkway D Project Costs	179-137	2022	(3.1)	(0.3)	(3.4)	E-1, Page 29
32.	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	2023	267.8	9.3	277.1	E-1, Page 41
33.	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	2023	66.0	(39.7)	26.3	E-1, Page 44
34.	Burlington-Oakville Project Costs	179-149	2023	(43.3)	(3.0)	(46.3)	E-1, Page 47
35.	Panhandle Reinforcement Project Costs	179-156	2023	(1,884.1)	(139.3)	(2,023.4)	E-1, Page 53
36.	Sudbury Replacement Project	179-162	2023	-	-	-	E-1, Page 58
37.	Parkway Obligation Rate Variance	179-138	2023	-	-	-	E-1, Page 58
38.	Unauthorized Overrun Non-Compliance Account	179-143	2023	(45.5)	(4.1)	(49.6)	E-1, Page 58
39.	Incremental Capital Module D/A - UGL	179-159	2019-2023	(383.7)	(502.8)	(886.5)	C-1, Page 1
40.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	179-157	2023	-	(6,207.7)	(6,207.7)	E-1, Page 56
41.	Unaccounted for Gas Volume Variance Account	179-135	2023	-	-	-	E-1, Page 31
42.	Unaccounted for Gas Price Variance Account	179-141	2023	(629.1)	(130.2)	(759.3)	E-1, Page 38
43.	Total Other Accounts			(1,999.6)	(6,924.5)	(8,924.1)	
44.	Total Union Rate Zones (for clearance)			7,845.6	(6,381.2)	1,464.4	
	EGI Accounts						
45.	Earnings Sharing D/A	179-382	2023	-	-	-	C-1, Page 1
46.	Tax Variance - Accelerated CCA - EGI	179-383	2023	(28,483.3)	(2,616.7)	(31,100.0)	C-1, Page 12
47.	IRP Operating Costs Deferral Account	179-385	2023	3,081.2	247.9	3,329.1	C-1, Page 15
48.	IRP Capital Costs Deferral Account	179-386	2023	-	-	-	C-1, Page 1
49.	Green Button Initiative D/A	179-387	2023	-	-	-	
50.	Cloud Computing Implementation Costs D/A	179-332	2023	-	-	-	
51.	Getting Ontario Connected V/A	179-324	2023	25,000.0	1,286.3	26,286.3	
52.	Expansion of Natural Gas Distribution Systems V/A	179-380	2023	-	-	-	C-1, Page 1
53.	Accounting Policy Changes D/A - Other - EGI	179-381	2019-2023	5,511.3	35.1	5,546.4	C-1, Page 2
54.	Impacts Arising from the COVID-19 Emergency D/A - EGI	179-384	2020-2021	-	-	-	C-1, Page 1
55.	Total EGI Accounts (for clearance)			5,109.2	(1,047.4)	4,061.8	
56.	Total Deferral and Variance Accounts (for clearance)			(2,068.1)	(7,348.3)	(9,416.4)	

APPENDIX B

ENBRIDGE GAS INC.

EB-2024-0125

DRAFT RATE ORDER – EGD RATE ZONE

ENBRIDGE GAS INC.
EGD RATE ZONE
UNIT RATE AND TYPE OF SERVICE: CLEARING IN JANUARY 2025

		COL.1
		UNIT RATE (¢/m³)
Bundled Services:		
RATE 1	- SYSTEM SALES	(0.2729)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.2888
	- DAWN T-SERVICE	0.2888
	- WESTERN T-SERVICE	(0.2729)
RATE 6	- SYSTEM SALES	(0.3270)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.2347
	- DAWN T-SERVICE	0.2347
	- WESTERN T-SERVICE	(0.3270)
RATE 9	- SYSTEM SALES	0.0000
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0000
	- WESTERN T-SERVICE	0.0000
RATE 100	- SYSTEM SALES	(0.5361)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0256
	- DAWN T-SERVICE	0.0256
	- WESTERN T-SERVICE	0.0000
RATE 110	- SYSTEM SALES	(0.5918)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0301)
	- DAWN T-SERVICE	(0.0301)
	- WESTERN T-SERVICE	(0.5918)
RATE 115	- SYSTEM SALES	(0.6038)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0421)
	- DAWN T-SERVICE	(0.0421)
	- WESTERN T-SERVICE	0.0000
RATE 135	- SYSTEM SALES	(0.6206)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	(0.0590)
	- WESTERN T-SERVICE	0.0000
RATE 145	- SYSTEM SALES	(0.6538)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	(0.0921)
	- WESTERN T-SERVICE	0.0000
RATE 170	- SYSTEM SALES	(0.5874)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0257)
	- DAWN T-SERVICE	(0.0257)
	- WESTERN T-SERVICE	0.0000
RATE 200	- SYSTEM SALES	(0.5229)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0388
	- WESTERN T-SERVICE	0.0000
Unbundled Services (Billing based on CD):		
RATE 125	- All	(3.0254)
RATE 300	- All	(1.9696)
RATE 332	- All	(1.7195)

ENBRIDGE GAS INC.
EGD RATE ZONE
DETERMINATION OF BALANCES TO BE CLEARED
FROM THE 2023 DEFERRAL AND VARIANCE ACCOUNTS

Line No.		COL. 1 PRINCIPAL FOR CLEARING ($000)	COL. 2 INTEREST ($000)	COL. 3 TOTAL FOR CLEARING ($000)
EGD RATE ZONE				
1.	TRANSACTIONAL SERVICES D/A	(41,738.1)	(2,147.4)	(43,885.5)
2.	UNACCOUNTED FOR GAS V/A	(6,922.7)	(242.7)	(7,165.4)
3.	STORAGE AND TRANSPORTATION D/A	18,705.8	1,508.3	20,214.1
4.	DEFERRED REBATE ACCOUNT	2,132.7	179.8	2,312.5
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	3,732.8	289.3	4,022.1
6.	AVERAGE USE TRUE-UP V/A	14,307.1	736.1	15,043.2
7.	TRANSITION IMPACT OF ACCT CHANGE D/A	-	-	-
8.	INCREMENTAL CAPTIAL MODULE D/A	(4,909.0)	(215.4)	(5,124.4)
9.	DAWN ACCESS COSTS D/A	-	-	-
10.	RNG INJECTION SERVICES V/A	(331.5)	(27.5)	(359.0)
11.	EGD RATE ZONE SUB-TOTAL	(15,022.9)	80.3	(14,942.6)
EGI ACCOUNTS				
12.	TAX VARIANCE - ACCELERATED CCA - EGD RATE ZONE PORTION	(15,035.8)	(1,381.3)	(16,417.1)
13.	IRP OPERATING COST DEFERRAL ACCOUNT - EGD RATE ZONE PORTION	1,479.5	119.0	1,598.6
14.	GETTING ONTARIO CONNECTED V/A	15,501.7	797.6	16,299.3
15.	ACCOUTING POLICY CHANGES D/A	(8,668.7)	969.2	(7,699.5)
16.	EGI SUB-TOTAL	(6,723.2)	504.5	(6,218.7)
17.	TOTAL	(21,746.1)	584.8	(21,161.3)

ENBRIDGE GAS INC.
EGD RATE ZONE
CLASSIFICATION AND ALLOCATION OF DEFERRAL AND VARIANCE ACCOUNT BALANCES

Line No.		COL.1 TOTAL ($000)	COL. 2 SALES AND WBT ($000)	COL. 3 DELIVERY DEMAND TP > 4 ($000)	COL. 4 TOTAL DELIVERIES ($000)	COL. 5 SPACE ($000)	COL. 6 DELIVE-RABILITY ($000)	COL. 7 DIRECT ($000)	COL. 8 NUMBER OF CUSTOMERS ($000)	COL. 9 RATE BASE ($000)	COL. 10 BUNDLED ANNUAL DELIVERIES ($000)	COL. 11 GOCA ALLOCATION ($000)
	CLASSIFICATION											
1.	TRANSACTIONAL SERVICES D/A	(43,885.5)	(43,707.5)			(60.6)	(117.4)					
2.	UNACCOUNTED FOR GAS V/A	(7,165.4)			(7,165.4)							
3.	STORAGE AND TRANSPORTATION D/A	20,214.1				6,881.5	13,332.6					
4.	DEFERRED REBATE ACCOUNT	2,312.5			2,312.5							
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	4,022.1								4,022.1		
6.	TAX VARIANCE - ACCELERATED CCA - EGI	(16,417.1)								(16,417.1)		
7.	AVERAGE USE TRUE-UP V/A	15,043.2						15,043.2				
8.	ACCOUNTING POLICY CHANGES D/A	(7,699.5)					(1,988.0)			(5,711.5)		
9.	INCREMENTAL CAPITAL MODULE D/A	(5,124.4)		(5,124.4)	0.0			0.0				
10.	IRP OPERATING COST DEFERRAL ACCOUNT - EGI	1,598.6								1,598.6		
11.	RNG INJECTION SERVICE V/A	(359.0)			(359.0)				0.0			
12.	TRANSITION IMPACT OF ACCT CHANGE D/A	0.0								0.0		
13.	GETTING ONTARIO CONNECTED V/A	16,299.3									0.0	16,299.3
	TOTAL	(21,161.3)	(43,707.5)	(5,124.4)	(5,212.0)	6,820.9	11,227.2	15,043.2	0.0	(16,508.0)	0.0	16,299.3
	ALLOCATION											
1.1	RATE 1	(12,455.2)	(25,962.4)	(2,373.2)	(2,150.6)	3,263.3	6,166.7	9,220.6	0.0	(10,829.0)	0.0	10,209.2
1.2	RATE 6	(5,715.3)	(16,159.1)	(2,083.8)	(2,046.1)	3,122.7	4,865.1	5,822.6	0.0	(4,571.2)	0.0	5,334.5
1.3	RATE 9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.4	RATE 100	(64.0)	(76.8)	0.0	(23.0)	32.5	54.7	0.0	0.0	(51.4)	0.0	0.0
1.5	RATE 110	(1,116.2)	(739.0)	(116.2)	(576.7)	210.7	26.2	0.0	0.0	(198.2)	0.0	276.9
1.6	RATE 115	(150.3)	(0.9)	(71.9)	(163.2)	30.2	10.4	0.0	0.0	(72.7)	0.0	117.9
1.7	RATE 125	(280.2)	0.0	(411.8)	0.0	0.0	0.0	0.0	0.0	(159.1)	0.0	290.7
1.8	RATE 135	(48.7)	(9.3)	(0.2)	(30.7)	0.0	0.0	0.0	0.0	(9.1)	0.0	0.7
1.9	RATE 145	(45.1)	0.8	(4.8)	(22.9)	(13.3)	0.0	0.0	0.0	(16.3)	0.0	11.4
1.10	RATE 170	(71.4)	(8.8)	(4.7)	(112.2)	65.9	0.0	0.0	0.0	(22.8)	0.0	11.1
1.11	RATE 200	(679.0)	(752.1)	(57.2)	(86.6)	109.0	104.1	0.0	0.0	(41.4)	0.0	45.2
1.12	RATE 300	(0.3)	0.0	(0.7)	0.0	0.0	0.0	0.0	0.0	(1.3)	0.0	1.7
1.13	RATE 332	(535.5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(535.5)	0.0	
		(21,161.3)	(43,707.5)	(5,124.4)	(5,212.0)	6,820.9	11,227.2	15,043.2	0.0	(16,508.0)	0.0	16,299.3

ENBRIDGE GAS INC.
EGD RATE ZONE
ALLOCATION BY TYPE OF SERVICE

		COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10	COL.11
		TOTAL	SALES AND WBT	DELIVERY DEMAND TP > 4"	TOTAL DELIVERIES	SPACE	DELIVE-RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES	GOCA ALLOCATION
		($000)	($000)	($000)	($000)	($000)	($000)	($000)	($000)	($000)	($000)	($000)
Bundled Services:												
RATE 1	- SYSTEM SALES	(12,593.6)	(25,919.2)	(2,341.3)	(2,121.7)	3,219.4	6,083.9	9,096.7	-	(10,683.5)	-	10,072.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	0.0	-	(0.0)	(0.0)	0.0	0.0	0.0	-	(0.0)	-	0.0
	- DAWN T-SERVICE	159.3	-	(28.0)	(25.4)	38.5	72.7	108.7	-	(127.7)	-	120.4
	- WBT	(21.0)	(43.2)	(3.9)	(3.5)	5.4	10.1	15.2	-	(17.8)	-	16.8
RATE 6	- SYSTEM SALES	(9,158.1)	(15,730.7)	(1,311.4)	(1,287.7)	1,965.2	3,061.7	3,664.3	-	(2,876.7)	-	3,357.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	90.3	-	(18.0)	(17.7)	27.0	42.1	50.3	-	(39.5)	-	46.1
	- DAWN T-SERVICE	3,602.0	-	(718.7)	(705.7)	1,077.0	1,677.9	2,008.1	-	(1,576.6)	-	1,839.8
	- WBT	(249.4)	(428.5)	(35.7)	(35.1)	53.5	83.4	99.8	-	(78.4)	-	91.4
RATE 9	- SYSTEM SALES	-	-	-	-	-	-	-	-	-	-	-
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	-	-	-	-	-	-	-	-	-	-	-
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 100	- SYSTEM SALES	(73.3)	(76.8)	-	(6.3)	8.9	14.9	-	-	(14.0)	-	-
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	(0.1)	-	-	0.2	(0.2)	(0.4)	-	-	0.3	-	-
	- DAWN T-SERVICE	9.4	-	-	(16.9)	23.8	40.1	-	-	(37.7)	-	-
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 110	- SYSTEM SALES	(711.1)	(674.9)	(11.1)	(55.2)	20.2	2.5	-	-	(19.0)	-	26.5
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	(15.4)	-	(4.7)	(23.5)	8.6	1.1	-	-	(8.1)	-	11.3
	- DAWN T-SERVICE	(322.3)	-	(99.2)	(492.7)	180.0	22.4	-	-	(169.3)	-	236.5
	- WBT	(67.5)	(64.1)	(1.1)	(5.2)	1.9	0.2	-	-	(1.8)	-	2.5
RATE 115	- SYSTEM SALES	(1.0)	(0.9)	(0.0)	(0.1)	0.0	0.0	-	-	(0.0)	-	0.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	(44.6)	-	(21.5)	(48.7)	9.0	3.1	-	-	(21.7)	-	35.2
	- DAWN T-SERVICE	(104.8)	-	(50.5)	(114.5)	21.2	7.3	-	-	(51.0)	-	82.7
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 135	- SYSTEM SALES	(10.2)	(9.3)	(0.0)	(0.8)	-	-	-	-	(0.2)	-	0.0
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	(38.4)	-	(0.2)	(30.0)	-	-	-	-	(8.9)	-	0.6
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 145	- SYSTEM SALES	0.9	0.8	0.0	0.1	0.0	-	-	-	0.0	-	(0.0)
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	(46.1)	-	(4.8)	(23.0)	(13.4)	-	-	-	(16.3)	-	11.4
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 170	- SYSTEM SALES	(9.2)	(8.8)	(0.0)	(0.7)	0.4	-	-	-	(0.1)	-	0.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	(27.5)	-	(2.0)	(49.2)	28.9	-	-	-	(10.0)	-	4.9
	- DAWN T-SERVICE	(34.8)	-	(2.6)	(62.3)	36.6	-	-	-	(12.7)	-	6.2
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 200	- SYSTEM SALES	(700.2)	(752.1)	(40.7)	(61.6)	77.5	73.9	-	-	(29.4)	-	32.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	21.1	-	(16.6)	(25.1)	31.6	30.1	-	-	(12.0)	-	13.1
	- WBT	-	-	-	-	-	-	-	-	-	-	-
Unbundled Services: (Billing based on CD)												
RATE 125		(280.2)	-	(411.8)	-	-	-	-	-	(159.1)	-	290.7
RATE 300		(0.3)	-	(0.7)	-	-	-	-	-	(1.3)	-	1.7
RATE 332		(535.5)	-	-	-	-	-	-	-	(535.5)	-	-
		(21,161.3)	(43,707.5)	(5,124.4)	(5,212.0)	6,820.9	11,227.2	15,043.2	0.0	(16,508.0)	0.0	16,299.3

ENBRIDGE GAS INC.
EGD RATE ZONE
UNIT RATE BY TYPE OF SERVICE*

		COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10	COL. 11
		TOTAL	SALES AND WBT	DELIVERY DEMAND TP > 4	TOTAL DELIVERIES	SPACE	DELIVE-RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES	GOCA ALLOCATION
		(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)
Bundled Services:												
RATE 1	- SYSTEM SALES	(0.2729)	(0.5617)	(0.0507)	(0.0460)	0.0698	0.1318	0.1971	0.0000	(0.2315)	0.0000	0.2183
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.2888	0.0000	(0.0507)	(0.0460)	0.0698	0.1318	0.1971	0.0000	(0.2315)	0.0000	0.2183
	- DAWN T-SERVICE	0.2888	0.0000	(0.0507)	(0.0460)	0.0698	0.1318	0.1971	0.0000	(0.2315)	0.0000	0.2183
	- WESTERN T-SERVICE	(0.2729)	(0.5617)	(0.0507)	(0.0460)	0.0698	0.1318	0.1971	0.0000	(0.2315)	0.0000	0.2183
RATE 6	- SYSTEM SALES	(0.3270)	(0.5617)	(0.0468)	(0.0460)	0.0702	0.1093	0.1308	0.0000	(0.1027)	0.0000	0.1199
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.2347	0.0000	(0.0468)	(0.0460)	0.0702	0.1093	0.1308	0.0000	(0.1027)	0.0000	0.1199
	- DAWN T-SERVICE	0.2347	0.0000	(0.0468)	(0.0460)	0.0702	0.1093	0.1308	0.0000	(0.1027)	0.0000	0.1199
	- WESTERN T-SERVICE	(0.3270)	(0.5617)	(0.0468)	(0.0460)	0.0702	0.1093	0.1308	0.0000	(0.1027)	0.0000	0.1199
RATE 9	- SYSTEM SALES	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 100	- SYSTEM SALES	(0.5361)	(0.5617)	0.0000	(0.0460)	0.0650	0.1093	0.0000	0.0000	(0.1027)	0.0000	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0256	0.0000	0.0000	(0.0460)	0.0650	0.1093	0.0000	0.0000	(0.1027)	0.0000	0.0000
	- DAWN T-SERVICE	0.0256	0.0000	0.0000	(0.0460)	0.0650	0.1093	0.0000	0.0000	(0.1027)	0.0000	0.0000
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 110	- SYSTEM SALES	(0.5918)	(0.5617)	(0.0093)	(0.0460)	0.0168	0.0021	0.0000	0.0000	(0.0158)	0.0000	0.0221
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0301)	0.0000	(0.0093)	(0.0460)	0.0168	0.0021	0.0000	0.0000	(0.0158)	0.0000	0.0221
	- DAWN T-SERVICE	(0.0301)	0.0000	(0.0093)	(0.0460)	0.0168	0.0021	0.0000	0.0000	(0.0158)	0.0000	0.0221
	- WESTERN T-SERVICE	(0.5918)	(0.5617)	(0.0093)	(0.0460)	0.0168	0.0021	0.0000	0.0000	(0.0158)	0.0000	0.0221
RATE 115	- SYSTEM SALES	(0.6038)	(0.5617)	(0.0203)	(0.0460)	0.0085	0.0029	0.0000	0.0000	(0.0205)	0.0000	0.0332
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0421)	0.0000	(0.0203)	(0.0460)	0.0085	0.0029	0.0000	0.0000	(0.0205)	0.0000	0.0332
	- DAWN T-SERVICE	(0.0421)	0.0000	(0.0203)	(0.0460)	0.0085	0.0029	0.0000	0.0000	(0.0205)	0.0000	0.0332
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 135	- SYSTEM SALES	(0.6206)	(0.5617)	(0.0004)	(0.0460)	0.0000	0.0000	0.0000	0.0000	(0.0136)	0.0000	0.0010
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	(0.0590)	0.0000	(0.0004)	(0.0460)	0.0000	0.0000	0.0000	0.0000	(0.0136)	0.0000	0.0010
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 145	- SYSTEM SALES	(0.6538)	(0.5617)	(0.0095)	(0.0460)	(0.0267)	0.0000	0.0000	0.0000	(0.0327)	0.0000	0.0228
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	(0.0921)	0.0000	(0.0095)	(0.0460)	(0.0267)	0.0000	0.0000	0.0000	(0.0327)	0.0000	0.0228
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 170	- SYSTEM SALES	(0.5874)	(0.5617)	(0.0019)	(0.0460)	0.0270	0.0000	0.0000	0.0000	(0.0094)	0.0000	0.0046
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0257)	0.0000	(0.0019)	(0.0460)	0.0270	0.0000	0.0000	0.0000	(0.0094)	0.0000	0.0046
	- DAWN T-SERVICE	(0.0257)	0.0000	(0.0019)	(0.0460)	0.0270	0.0000	0.0000	0.0000	(0.0094)	0.0000	0.0046
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 200	- SYSTEM SALES	(0.5229)	(0.5617)	(0.0304)	(0.0460)	0.0579	0.0552	0.0000	0.0000	(0.0219)	0.0000	0.0240
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.0388	0.0000	(0.0304)	(0.0460)	0.0579	0.0552	0.0000	0.0000	(0.0219)	0.0000	0.0240
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Unbundled Services (Billing based on CD, ¢/m3):												
RATE 125	- All	(3.0254)	0.0000	(4.4465)	0.0000	0.0000	0.0000	0.0000	0.0000	(1.7184)	0.0000	3.1395
	- Customer-specific **											
RATE 300	- All	(1.9696)	0.0000	(4.4465)	0.0000	0.0000	0.0000	0.0000	0.0000	(8.1173)	0.0000	10.5941
	- Customer-specific **											
RATE 332	- All	(1.7195)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(1.7195)	0.0000	0.0000

Notes:
* Unit Rates derived based on 2023 actual volumes

ENBRIDGE GAS INC.
EGD RATE ZONE
2023 DEFERRAL AND VARIANCE ACCOUNT CLEARING
BILL ADJUSTMENT IN JANUARY 2025 FOR TYPICAL CUSTOMERS

Line No.	COL. 1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
			UNIT RATE				BILL ADJUSTMENT			
	GENERAL SERVICE	ANNUAL VOLUME	SALES	ONTARIO TS	DAWN TS	WESTERN TS	SALES CUSTOMERS	ONTARIO TS CUSTOMERS	DAWN TS CUSTOMERS	WESTERN TS CUSTOMERS
		m^3	(¢/m^3)	(¢/m^3)	(¢/m^3)	(¢/m^3)	($)	($)	($)	($)
1.1	RATE 1 RESIDENTIAL									
1.2	Heating & Water Heating	2,400	(0.2729)	0.2888	0.2888	(0.2729)	(6.55)	6.93	6.93	(6.55)
2.1	RATE 6 COMMERCIAL									
2.2	Heating & Other Uses	22,606	(0.3270)	0.2347	0.2347	(0.3270)	(73.92)	53.05	53.05	(73.92)
2.3	General Use	43,285	(0.3270)	0.2347	0.2347	(0.3270)	(141.54)	101.58	101.58	(141.54)
	CONTRACT SERVICE									
3.1	RATE 100									
3.2	Industrial - small size	339,188	(0.5361)	0.0256	0.0256	0.0000	(1,818.43)	86.76	86.76	-
4.1	RATE 110									
4.2	Industrial - small size, 50% LF	598,568	(0.5918)	(0.0301)	(0.0301)	(0.5918)	(3,542.14)	(180.03)	(180.03)	(3,542.14)
4.3	Industrial - avg. size, 75% LF	9,976,121	(0.5918)	(0.0301)	(0.0301)	(0.5918)	(59,035.56)	(3,000.53)	(3,000.53)	(59,035.56)
5.1	RATE 115									
5.2	Industrial - small size, 80% LF	4,471,609	(0.6038)	(0.0421)	(0.0421)	0.0000	(26,998.38)	(1,881.72)	(1,881.72)	-
6.1	RATE 135									
6.2	Industrial - Seasonal Firm	598,567	(0.6206)	0.0000	(0.0590)	0.0000	(3,714.96)	-	(352.86)	-
7.1	RATE 145									
7.2	Commercial - avg. size	598,568	(0.6538)	0.0000	(0.0921)	0.0000	(3,913.19)	-	(551.08)	-
8.1	RATE 170									
8.2	Industrial - avg. size, 75% LF	9,976,121	(0.5874)	(0.0257)	(0.0257)	0.0000	(58,597.89)	(2,562.86)	(2,562.86)	-

Notes:
Col. 7 = Col. 2 x Col. 3
Col. 8 = Col. 2 x Col. 4
Col. 9 = Col. 2 x Col. 5
Col. 10 = Col. 2 x Col. 6

APPENDIX C

ENBRIDGE GAS INC.

EB-2024-0125

DRAFT RATE ORDER – UNION RATE ZONE

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rate and Type of Service
2023 Deferral Account Disposition

Line No.	Particulars	Sales/System Gas Unit Rate for Billing Unit Rate (cents/m^3)	Bundled T-Service Unit Rate for Billing Unit Rate (cents/m^3)	T-Service Unit Rate for Billing Unit Rate (cents/m^3)
		(a)	(b)	(c)
	Union North West			
1	Rate 01	(0.0453)	(0.0453)	0.2401
2	Rate 10	0.6755	0.6755	0.8344
3	Rate 20	0.3731	0.3731	0.0089
4	Rate 25	0.1399	0.1399	0.0020
5	Rate 100	0.0094	0.0094	0.0094
6	Bundled-T Storage Service ($/GJ)	-	-	0.085
	Union North East			
7	Rate 01	(0.0286)	(0.0286)	0.2401
8	Rate 10	0.6085	0.6085	0.8344
9	Rate 20	(3.1857)	(3.1857)	0.0089
10	Rate 25	(0.1151)	(0.1151)	0.0020
11	Rate 100	0.0094	0.0094	0.0094
12	Bundled-T Storage Service ($/GJ)	-	-	0.085
13	North T-Service Transportation from Dawn Base Service ($/GJ)	-	-	0.354
	Union South			
14	Rate M1	0.3623	0.0038	-
15	Rate M2	0.3416	(0.0169)	-
16	Rate M4	0.3332	(0.0253)	-
17	Rate M5	0.4870	0.1286	-
18	Rate M7	0.3497	(0.0088)	-
19	Rate M9	0.3519	(0.0065)	-
20	Rate T1	-	-	(0.0147)
21	Rate T2	-	-	(0.0079)
22	Rate T3	-	-	0.0046

ENBRIDGE GAS INC.
Union Rate Zones
2023 Deferral Account Balances To Be Cleared
Year Ending December 31, 2023

Line No.	Account Number	Account Name ($000's)	Balance	Interest	Total
			(a)	(b)	(c)
1	179-131	Upstream Transportation Optimization	8,087	416	8,503
2	179-107	Spot Gas Variance Account	-	-	-
3	179-108	Unabsorbed Demand Costs Variance Account	42	38	79
4	179-153	Base Service North T-Service TransCanada Capacity	79	5	84
5	179-070	Short-Term Storage and Other Balancing Services	1,638	84	1,722
6	179-133	Normalized Average Consumption	(3,651)	(189)	(3,839)
7	179-132	Deferral Clearing Variance Account	3,372	203	3,575
8	179-151	OEB Cost Assessment Variance Account	1,630	125	1,756
9	179-103	Unbundled Services Unauthorized Storage Overrun	-	-	-
10	179-112	Gas Distribution Access Rule Costs	-	-	-
11	179-123	Conservation Demand Management	-	-	-
12	179-136	Parkway West Project Costs	(696)	(46)	(743)
13	179-137	Brantford-Kirkwall/Parkway D Project Costs	(3)	(0)	(3)
14	179-142	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	268	9	277
15	179-144	Lobo D/Bright C/Dawn H Compressor Project Costs	66	(40)	26
16	179-149	Burlington-Oakville Project Costs	(43)	(3)	(46)
17	179-156	Panhandle Reinforcement Project Costs	(1,884)	(139)	(2,023)
18	179-162	Sudbury Replacement Project	-	-	-
19	179-138	Parkway Obligation Rate Variance	-	-	-
20	179-143	Unauthorized Overrun Non-Compliance Account	(46)	(4)	(50)
21	179-159	Incremental Capital Module	(384)	(503)	(887)
22	179-157	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	-	(6,208)	(6,208)
23	179-135	Unaccounted for Gas Volume Variance Account	-	-	-
24	179-141	Unaccounted for Gas Price Variance Account	(629)	(130)	(759)
25	**Total for Union Rate Zone Specific Accounts (Lines 1 through 24)**		7,846	(6,381)	1,464
26	179-382	Earnings Sharing (Union Rate Zones Portion)	-	-	-
27	179-383	Tax Variance - Accelerated CCA (Union Rate Zones Portion)	(13,448)	(1,235)	(14,683)
28	179-385	IRP Operating Costs Deferral Account (Union Rate Zones Portion)	1,602	129	1,731
29	179-386	IRP Capital Costs Deferral Account	-	-	-
30	179-387	Green Button Initiative D/A	-	-	-
31		Cloud Computing Implementation Costs D/A	-	-	-
32	179-324	Getting Ontario Connected V/A	9,498	489	9,987
33	179-380	Expansion of Natural Gas Distribution Systems V/A (Union Rate Zones Portion)	-	-	-
34	179-381	Accounting Policy Changes D/A - Other - EGI	14,180	(934)	13,246
35	179-384	Impacts Arising from the COVID-19 Emergency D/A - EGI	-	-	-
36	**Total for EGI Accounts allocated to Union Rate Zones (Lines 26 through 35)**		11,832	(1,552)	10,280
37	**Total Union Rate Zones Deferral Account Balances (Line 25 + Line 36)**		19,678	(7,933)	11,745

ENBRIDGE GAS INC.
Union Rate Zones
Classification and Allocation of Deferral and Variance Account Balances

Line No.	Particulars ($000's)	Acct No.	Union North Rate 01	Rate 10	Rate 20	Rate 100	Rate 25	Union South M1	M2	M4	M5A	M7	M9	T1	T2	T3	M12	M13	Excess Utility	C1	M16	M17	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
	Gas Supply Related Deferrals:																						
1	Upstream Transportation Optimization	179-131	(659)	(257)	(133)	-	14	7,840	1,440	148	5	54	50	-	-	-	-	-	-	-	-	-	8,503
2	Spot Gas Variance Account	179-107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(1,889)	(386)	(79)	-	-	2,000	367	38	1	14	13	-	-	-	-	-	-	-	-	-	79
4	Base Service North T-Service TransCanada Capacity Account	179-153	-	-	62	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84
5	Total Gas Supply Related Deferrals		(2,547)	(643)	(149)	22	14	9,840	1,808	186	6	68	63	-	-	-	-	-	-	-	-	-	8,667
	Storage Related Deferrals:																						
6	Short-Term Storage and Other Balancing Services	179-70	235	67	36	1	-	536	202	91	1	51	9	39	410	44	-	-	-	-	-	-	1,722
	Delivery Related Deferrals:																						
7	Normalized Average Consumption (NAC)	179-133	739	2,215	-	-	-	(5,687)	(1,106)	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,839)
8	Deferral Clearing Variance Account	179-132	622	204	3	3	1	1,952	768	2	0	2	0	1	16	1	-	-	-	-	-	-	3,575
9	OEB Cost Assessment Variance Account	179-151	352	31	26	23	11	887	83	31	35	9	1	23	62	7	165	0	7	4	0	-	1,756
10	Unbundled Services Unauthorized Storage Overrun	179-103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Gas Distribution Access Rule Costs	179-112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Conservation Demand Management	179-123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Parkway West Project Costs	179-136	4	(10)	(1)	2	1	126	5	3	4	0	(0)	5	23	(2)	(911)	0	1	4	0	-	(743)
14	Brantford-Kirkwall/Parkway D Project Costs	179-137	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	-	(3)
15	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	(7)	4	0	(1)	(1)	(84)	(7)	(3)	(3)	(1)	(0)	(4)	(22)	(0)	407	(0)	(0)	(0)	(0)	-	277
16	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	(38)	(1)	(2)	(2)	(1)	(93)	(1)	(1)	(4)	0	0	(2)	(1)	2	175	0	(2)	(1)	(0)	-	26
17	Burlington-Oakville Project Costs	179-149	(3)	(0)	(0)	(0)	(0)	(23)	(7)	(2)	(0)	(1)	(0)	(2)	(12)	(2)	5	0	(0)	0	0	-	(46)
18	Panhandle Reinforcement Project Costs	179-156	(42)	(7)	(5)	(4)	(1)	(464)	(148)	(153)	(6)	(34)	(0)	(101)	(739)	(1)	(55)	(0)	(1)	(216)	(47)	-	(2,023)
19	Sudbury Replacement Project	179-162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Parkway Obligation Rate Variance	179-138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Unauthorized Overrun Non-Compliance Account	179-143	-	-	-	-	-	(20)	(7)	(4)	(0)	(2)	(0)	(1)	(15)	(2)	-	-	-	-	-	-	(50)
22	Incremental Capital Module	179-159	-	-	-	-	-	(422)	(153)	(74)	(3)	(35)	(3)	(31)	(155)	(12)	-	-	-	-	-	-	(887)
23	Pension & OPEB Forecast Accrual vs Actual Cash Payment Differential V/A	179-157	(1,247)	(114)	(112)	(94)	(45)	(3,054)	(295)	(124)	(142)	(31)	(5)	(85)	(215)	(24)	(588)	(0)	(20)	(13)	(1)	-	(6,208)
24	Unaccounted for Gas Volume Variance Account	179-135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Unaccounted for Gas Price Variance Account	179-141	(60)	(9)	(1)	-	(4)	(283)	(111)	(55)	(6)	(74)	(9)	-	-	-	-	(3)	-	(142)	(3)	-	(759)
26	Tax Variance - Accelerated CCA - EGI	179-383	(2,609)	(402)	(285)	(219)	(78)	(5,699)	(863)	(215)	(182)	(75)	(14)	(149)	(658)	(87)	(3,029)	(2)	(85)	(27)	(4)	-	(14,683)
27	IRP Operating Costs Deferral Account - EGI	179-385	366	75	90	97	23	555	84	21	18	7	1	14	64	8	295	0	8	3	0	-	1,731
28	IRP Capital Costs Deferral Account - EGI	179-386	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Green Button Initiative Deferral Account - EGI	179-387	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Getting Ontario Connected - EGI	179-324	1,570	133	99	87	29	6,743	583	146	200	47	-	101	248	-	-	-	-	-	-	-	9,987
31	Expansion of Natural Gas Distribution Systems V/A	179-380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Accounting Policy Changes D/A - Other - EGI	179-381	2,354	363	257	198	70	5,142	779	194	164	67	13	134	594	78	2,732	2	77	25	3	-	13,246
33	Impacts Arising from the COVID-19 Emergency D/A - EGI	179-384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Total Delivery-Related Deferrals		2,002	2,480	70	89	5	(426)	(397)	(234)	75	(118)	(16)	(97)	(810)	(32)	(803)	(3)	(15)	(364)	(50)	-	1,356
35	Total 2023 Storage and Delivery Disposition (Line 6 + Line 34)		2,237	2,547	107	90	5	111	(194)	(143)	76	(68)	(6)	(58)	(400)	12	(803)	(3)	(15)	(364)	(50)	-	3,078
36	Total 2023 Deferral Account Disposition (Line 5 + Line 35)		(310)	1,904	(43)	112	19	9,950	1,613	43	82	0	56	(58)	(400)	12	(803)	(3)	(15)	(364)	(50)	-	11,745
37	Earnings Sharing Deferral Account - EGI	179-382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Grand Total (Line 36 + Line 37)		(310)	1,904	(43)	112	19	9,950	1,613	43	82	0	56	(58)	(400)	12	(803)	(3)	(15)	(364)	(50)	-	11,745

ENBRIDGE GAS INC.
Union Rate Zones
Allocation of 2023 Gas Supply Related Deferral Accounts by Union North East and Union North West

Line No.	Particulars ($000's)	Acct No. (a)	Rate 01 (b)	Rate 10 (c)	Rate 20 (d)	Rate 100 (e)	Rate 25 (f)	Total (g) = (sum b:f)
	Union North West							
	Gas Supply Related Deferrals:							
1	Spot Gas Variance Account	179-107	-	-	-	-	-	-
2	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(1,305)	(246)	(57)	-	-	(1,608)
3	Upstream Transportation Optimization	179-131	560	136	63	-	42	801
4	Total Gas Supply Related Deferrals		(745)	(110)	6	-	42	(807)
	Storage Related Deferrals:							
5	Short-Term Storage and Other Balancing Services (1)	179-70	67	17	3	-	-	87
6	Total North West Deferral Account Disposition (Line 4 + Line 5)		(678)	(94)	10	-	42	(720)
	Union North East							
	Gas Supply Related Deferrals:							
7	Spot Gas Variance Account	179-107	-	-	-	-	-	-
8	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(583)	(140)	(22)	-	-	(746)
9	Upstream Transportation Optimization	179-131	(1,219)	(393)	(196)	-	(28)	(1,835)
10	Total Gas Supply Related Deferrals		(1,802)	(533)	(218)	-	(28)	(2,581)
	Storage Related Deferrals:							
11	Short-Term Storage and Other Balancing Services (1)	179-70	168	50	22	-	-	240
12	Total North East Deferral Account Disposition (Line 10 + Line 11)		(1,634)	(483)	(196)	-	(28)	(2,341)
	Total North							
	Gas Supply Related Deferrals:							
13	Spot Gas Variance Account	179-107	-	-	-	-	-	-
14	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(1,889)	(386)	(79)	-	-	(2,354)
15	Upstream Transportation Optimization	179-131	(659)	(257)	(133)	-	14	(1,034)
16	Total North Gas Supply Related Deferrals		(2,547)	(643)	(211)	-	14	(3,387)
	Storage Related Deferrals:							
17	Short-Term Storage and Other Balancing Services (1)	179-70	235	67	25	-	-	327
18	Total North Deferral Account Disposition (Line 16 + Line 17)		(2,312)	(577)	(186)	-	14	(3,061)

Notes:
(1) Excludes allocation to Rate 20/100 bundled storage service.

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Delivery
2023 Deferral Account Disposition

Line No.	Particulars	Rate Class	2023 Deferral Balances ($000's)	2023 Earnings Sharing Mechanism ($000's)	Deferral Balance for Disposition ($000's)	2023 Actual Volume (10^3m^3)	Unit Rate (cents/m^3)
			(a)	(b)	(c) = (a + b)	(d)	(e) = (c / d) * 100
	Union North						
1	Small Volume General Service	01	2,237	-	2,237	931,782	0.2401
2	Large Volume General Service	10	2,547	-	2,547	305,249	0.8344
3	Medium Volume Firm Service	20	96	-	96	1,074,225	0.0089
4	Large Volume High Load Factor	100	89	-	89	942,952	0.0094
5	Large Volume Interruptible	25	5	-	5	255,665	0.0020
	Union South						
6	Small Volume General Service	M1	111	-	111	2,925,618	0.0038
7	Large Volume General Service	M2	(194)	-	(194)	1,151,051	(0.0169)
8	Firm Com/Ind Contract	M4	(143)	-	(143)	564,595	(0.0253)
9	Interruptible Com/Ind Contract	M5	76	-	76	58,966	0.1286
10	Special Large Volume Contract	M7	(68)	-	(68)	769,537	(0.0088)
11	Large Wholesale	M9	(6)	-	(6)	97,880	(0.0065)
12	Contract Carriage Service	T1	(58)	-	(58)	397,887	(0.0147)
13	Contract Carriage Service	T2	(400)	-	(400)	5,069,101	(0.0079)
14	Contract Carriage- Wholesale	T3	12	-	12	255,245	0.0046

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Gas Supply Commodity
2023 Deferral Account Disposition

Line No.	Particulars	Rate Class	2023 Deferral Balances ($000's)	2023 Earnings Sharing Mechanism ($000's)	Deferral Balance for Disposition ($000's)	2023 Actual Volume (10^3m^3)	Unit Rate (cents/m^3)
			(a)	(b)	(c) = (a + b)	(d)	(e) = (c / d) * 100
1	Small Volume General Service	M1	9,840	-	9,840	2,744,946	0.3585
2	Large Volume General Service	M2	1,808	-	1,808	504,297	0.3585
3	Firm Com/Ind Contract	M4	186	-	186	51,991	0.3585
4	Interruptible Com/Ind Contract	M5	6	-	6	1,767	0.3585
5	Special Large Volume Contract	M7	68	-	68	18,856	0.3585
6	Large Wholesale	M9	63	-	63	17,445	0.3585

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Gas Supply Transportation and Bundled Storage
2023 Deferral Account Disposition

Line No.	Particulars	Rate Class	2023 Deferral Balances ($000's)	2023 Earnings Sharing Mechanism ($000's)	Deferral Balance for Disposition ($000's)	2023 Actual Volume/ Demand	Billing Units	Unit Volumetric/ Demand Rate (cents/m^3)
			(a)	(b)	(c) = (a + b)	(d)		(e) = (c / d) * 100
	Gas Supply Transportation Charges							
	Union North West							
1	Small Volume General Service	01	(745)	-	(745)	261,185	10^3m^3	(0.2854)
2	Large Volume General Service	10	(110)	-	(110)	69,381	10^3m^3	(0.1589)
3	Medium Volume Firm Service	20	6	-	6	1,764	$10^3m^3/d$	0.3642
4	Large Volume Interruptible	25	42	-	42	30,655	10^3m^3	0.1379
	Union North East							
5	Small Volume General Service	01	(1,802)	-	(1,802)	670,597	10^3m^3	(0.2687)
6	Large Volume General Service	10	(533)	-	(533)	235,867	10^3m^3	(0.2259)
7	Medium Volume Firm Service	20	(218)	-	(218)	6,820	$10^3m^3/d$	(3.1945)
8	Large Volume Interruptible	25	(28)	-	(28)	23,960	10^3m^3	(0.1171)
	North T-Service Transportation from Dawn							
9	Base Service ($/GJ)	20T/100T	84	-	84	237,864	GJ/d	0.354
	Storage ($/GJ)							
10	Bundled-T Storage Service	20T/100T	12	-	12	141,504	GJ/d	0.085

ENBRIDGE GAS INC.
Union Rate Zones
Storage and Transportation Service Amounts for Disposition
2023 Deferral Account Disposition

Line No.	Particulars ($000's) (1)	Rate Class	2023 Deferral Balances	2023 Earnings Sharing Mechanism	Deferral Balance for Disposition
			(a)	(b)	(c) = (a + b)
1	Transportation	M12	(803)	-	(803)
2	Transportation of Locally Produced Ga:	M13	(3)	-	(3)
3	Cross Franchise Transportation	C1	(364)	-	(364)
4	Storage and Transportation Services	M16	(50)	-	(50)
5	Transporation Service	M17	-		-

Notes:
(1) Ex-franchise customer specific amounts determined using approved deferral account allocation methodolc

ENBRIDGE GAS INC.
Union Rate Zones
Calculation of One-Time Adjustments for Typical General Service Customers

Line No.	Particulars	Deferral Unit Rate (cents/m^3)	Annual Volume (m^3) (1)	Bill Impact ($)
		(a)	(b)	(c) = (a x b) / 100
	Small Volume General Service			
	Rate M1 - Union South			
1	Delivery	0.0038	2,200	0.08
2	Commodity	0.3585	2,200	7.89
3	Sales Service Impact	0.3622		7.97
4	Direct Purchase Impact			0.08
	Rate 01 - Union North West			
5	Delivery	0.2401	2,200	5.28
6	Commodity	-	2,200	-
7	Transportation	(0.2854)	2,200	(6.28)
8	Sales Service Impact	(0.0453)		(1.00)
9	Bundled-T (Direct Purchase) Impact			(1.00)
	Rate 01 - Union North East			
10	Delivery	0.2401	2,200	5.28
11	Commodity	-	2,200	-
12	Transportation	(0.2687)	2,200	(5.91)
13	Sales Service Impact	(0.0286)		(0.63)
14	Bundled-T (Direct Purchase) Impact			(0.63)
	Large Volume General Service			
	Rate M2 - Union South			
15	Delivery	(0.0169)	73,000	(12.33)
16	Commodity	0.3585	73,000	261.68
17	Sales Service Impact	0.3416		249.35
18	Direct Purchase Impact			(12.33)
	Rate 10 - Union North West			
19	Delivery	0.8344	93,000	776.00
20	Commodity	-	93,000	-
21	Transportation	(0.1589)	93,000	(147.75)
22	Sales Service Impact	0.6755		628.25
23	Bundled-T (Direct Purchase) Impact			628.25
	Rate 10 - Union North East			
24	Delivery	0.8344	93,000	776.00
25	Commodity	-	93,000	-
26	Transportation	(0.2259)	93,000	(210.11)
27	Sales Service Impact	0.6085		565.89
28	Bundled-T (Direct Purchase) Impact			565.89

ENBRIDGE GAS INC.
Union Rate Zones
Calculation of One-Time Adjustments for Typical Small and Large Customers

Line No.	Particulars	Deferral Unit Rate (cents/m^3)	Billing Units (m^3)	Bill Impact ($) (1)
		(a)	(b)	(c)
	Union North			
	Small Rate 20 - Union North West			
1	Delivery	0.0089	3,000,000	267
2	Transportation	0.3642	14,000	612
3	Sales Service Impact	0.3731		879
4	Bundled-T (Direct Purchase) Impact			879
	Large Rate 20 - Union North West			
5	Delivery	0.0089	15,000,000	1,334
6	Transportation	0.3642	60,000	2,623
7	Sales Service Impact	0.3731		3,956
8	Bundled-T (Direct Purchase) Impact			3,956
	Small Rate 20 - Union North East			
9	Delivery	0.0089	3,000,000	267
10	Transportation	(3.1945)	14,000	(5,367)
11	Sales Service Impact	(3.1857)		(5,100)
12	Bundled-T (Direct Purchase) Impact			(5,100)
	Large Rate 20 - Union North East			
13	Delivery	0.0089	15,000,000	1,334
14	Transportation	(3.1945)	60,000	(23,001)
15	Sales Service Impact	(3.1857)		(21,667)
16	Bundled-T (Direct Purchase) Impact			(21,667)
	Average Rate 25 - Union North West			
17	Delivery	0.0020	2,275,000	46
18	Transportation	0.1379	2,275,000	3,138
19	Sales Service Impact	0.1399		3,183
20	Bundled-T (Direct Purchase) Impact			3,183
	Average Rate 25 - Union North East			
21	Delivery	0.0020	2,275,000	46
22	Transportation	(0.1171)	2,275,000	(2,663)
23	Sales Service Impact	(0.1151)		(2,618)
24	Bundled-T (Direct Purchase) Impact			(2,618)
	Small Rate 100			
25	T-Service (Direct Purchase) Impact	0.0094	27,000,000	2,536
	Large Rate 100			
26	T-Service (Direct Purchase) Impact	0.0094	240,000,000	22,544
	Union South			
	Small Rate M4			
27	Delivery	(0.0253)	875,000	(221)
28	Commodity	0.3585	875,000	3,137
29	Sales Service Impact	0.3332		2,915
30	Direct Purchase Impact			(221)
	Large Rate M4			
31	Delivery	(0.0253)	12,000,000	(3,037)
32	Commodity	0.3585	12,000,000	43,015
33	Sales Service Impact	0.3332		39,978
34	Direct Purchase Impact			(3,037)

Notes:
(1) Transportation bill impacts based on monthly demand (m^3/d).

ENBRIDGE GAS INC.
Union Rate Zones
Calculation of One-Time Adjustments for Typical Small and Large Customers

Line No.	Particulars	Deferral Unit Rate (cents/m^3)	Billing Units (m^3)	Bill Impact ($) (1)
		(a)	(b)	(c)
	Union South (continued)			
	Small Rate M5 Interruptible			
1	Delivery	0.1286	825,000	1,061
2	Commodity	0.3585	825,000	2,957
3	Sales Service Impact	0.4870		4,018
4	Direct Purchase Impact			1,061
	Large Rate M5 Interruptible			
5	Delivery	0.1286	6,500,000	8,356
6	Commodity	0.3585	6,500,000	23,300
7	Sales Service Impact	0.4870		31,656
8	Direct Purchase Impact			8,356
	Small Rate M7			
9	Delivery	(0.0088)	36,000,000	(3,161)
10	Commodity	0.3585	36,000,000	129,046
11	Sales Service Impact	0.3497		125,885
12	Direct Purchase Impact			(3,161)
	Large Rate M7			
13	Delivery	(0.0088)	52,000,000	(4,565)
14	Commodity	0.3585	52,000,000	186,399
15	Sales Service Impact	0.3497		181,834
16	Direct Purchase Impact			(4,565)
	Small Rate M9			
17	Delivery	(0.0065)	6,950,000	(453)
18	Commodity	0.3585	6,950,000	24,913
19	Sales Service Impact	0.3519		24,460
20	Direct Purchase Impact			(453)
	Large Rate M9			
21	Delivery	(0.0065)	20,178,000	(1,315)
22	Commodity	0.3585	20,178,000	72,330
23	Sales Service Impact	0.3519		71,015
24	Direct Purchase Impact			(1,315)
	Small Rate T1			
25	Direct Purchase Impact	(0.0147)	7,537,000	(1,107)
	Average Rate T1			
26	Direct Purchase Impact	(0.0147)	11,565,938	(1,698)
	Large Rate T1			
27	Direct Purchase Impact	(0.0147)	25,624,080	(3,763)
	Small Rate T2			
28	Direct Purchase Impact	(0.0079)	59,256,000	(4,677)
	Average Rate T2			
29	Direct Purchase Impact	(0.0079)	197,789,850	(15,610)
	Large Rate T2			
30	Direct Purchase Impact	(0.0079)	370,089,000	(29,209)
	Large Rate T3			
31	Direct Purchase Impact	0.0046	272,712,000	12,465

Notes:
(1) Transportation bill impacts based on monthly demand (m^3/d).